Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

- 1. (Canceled)
- 2. (Currently Amended) The method for forming spherical carbonaceous particles of claim 3, wherein claim 1, wherein the heat treatment is carried out at a temperature of 450-550°C for two to five hours.
- 3. (Currently Amended) The A method for forming spherical carbonaceous particles, comprising subjecting a condensation product of a methylene type bond of an aromatic sulphonic acid formed of minute spherical particles, or a salt thereof, to a heat treatment in an inert gas environment, wherein of claim 1, wherein the minute spherical particles are formed from a solution of a condensation product of a methylene type bond of an aromatic sulphonic acid or a salt thereof by a spray drying method or a precipitation method.
- 4. (Currently Amended) The method for forming spherical carbonaceous particles of claim 3, whereinelaim 1, wherein the condensation product of a methylene type bond of an aromatic sulphonic acid or the salt thereof is obtained by using an aldehyde to condense the aromatic sulphonic acid or the salt thereof.
 - 5. (Original) A method for forming spherical carbonaceous particles, comprising:

forming a condensation product of a methylene type bond of an aromatic sulphonic acid or the salt thereof by using an aldehyde to condense an aromatic sulphonic acid or the salt thereof;

dissolving the condensation product of a methylene type bond of an aromatic sulphonic acid or the salt thereof in a solvent to form a solution;

forming minute spherical particles from the solution by a spray drying method or by a precipitation method; and

heat treating the minute spherical particles at a temperature of 450-550°C for two to five hours in an inert gas environment.